

2520122140375

Clearwater Paper Corporation
601 West Riverside Avenue, Suite 1100
Spokane, WA 99201

August 8, 2012

Certified Mail/Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, NW, Rm. N-1513
Washington, DC 20210

2012 AUG 23 PM 3:17

Re: Top Hat Plan Filing
Clearwater Paper Corporation (EIN: 20-3594554)

Dear Sir or Madam:

Clearwater Paper Corporation (the "Employer") hereby provides the following information pursuant to Department of Labor Regulation Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"):

A. Name and Address of Employer:

Clearwater Paper Corporation
601 West Riverside Avenue, Suite 1100
Spokane, WA 99201

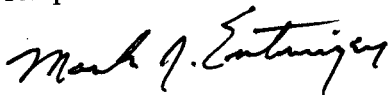
B. Employer Identification Number: 20-3594554

C. Plans and Number of Participants:

The Employer maintains the following unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

- (1) Clearwater Paper Corporation Management Deferred Compensation Plan (3 participants); and
- (2) Clearwater Paper Corporation Salaried Supplemental Benefit Plan (20 participants).

Respectfully Submitted,



Mark Entringer
Vice President of Total Rewards



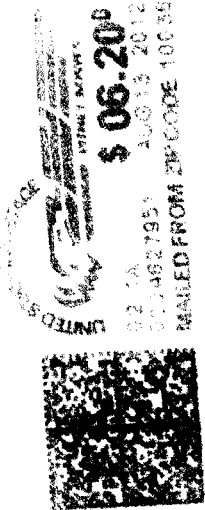
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Washington, D.C. 20210

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